MR. A. LEKSHMINARAYANA AIYAR: I second it.

The motion was put and carried. The Bill was referred to the Select Committee.

THE VILLAGE PANCHAYAT COURTS ACT (AMENDMENT) BILL.

MR. PUTHUPALLI S. KRISHNA PILLAI: I rise to introduce the Panchayat Courts Act (Amendment) Bill and beg to move that the Bill be read in the Assembly. I have already explained the need for such a bill in connection with the other Bill just now referred to a select committee. This is only a consequential amendment arising from the introduction of the other Bill. I move that the Bill be read in the Assembly.

The question that the Bill be read in the Assembly was put and carried.

The Secretary read the title of the Bill.

"THE TRAVANCORE VILLAGE PANCHAYAT COURTS ACT (AMENDMENT) BILL.

MR. PUTHUPALLI S. KRISHNA PILLAI: I beg to move that the Bill may be referred to the Select Committee composed of the same members as on the previous Bill.

MR. A. LEKSHMINARAYANA AIYAR: I second it.

The motion was put and carried. The Bill was referred to the Select Committee.

THE TRAVANCORE INCOME TAX (AMENDMENT) BILL.

MR. PUTHUPALLI S. KRISHNA PILLAI: Sir I rise to introduce the Travancore Income Tax (Amendment) Bill and beg to move that the Bill be read in the Assembly. It is one of the shortest bills ever placed before this House. From the statement of objects and reasons the honourable members may think that I have taken very great pains to explain such a short bill. At present income from agricultural operations on land is altogether free from income tax irrespective of whether such land has been assessed or not to Sircar tax. In British India agricultural income is exempt from income tax only if it arises from land assessed to Government revenue. One reason why such exemption is made is due to the fact that land tax is based on the income from such land. In one sense therefore the income from such lands is assessed to tax and it may be double tax if a further levy is made under the Income Tax Act. Such a plea cannot be available in respect of land on which no land tax is levied. It is the duty of every person to contribute something to the general revenues of the State for the protection the State affords him. It ought not to be understood that the income from

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